

TO EXEMPT MERCHANDISE IMPORTED UNDER CERTAIN CIRCUMSTANCES
FROM THE OPERATION OF THE ACT OF THE 19TH MAY, 1828.

[To accompany Senate bill No. 16.]

JANUARY 22, 1835.

Printed by order of the House of Representatives.

Mr. CAMBRELENG, from the Committee of Ways and Means, presented the following documents on the subject of Senate bill (No. 16) "to exempt merchandise under certain circumstances," &c.

No. 1.

Circular letter from the Secretary of the Treasury to the Collectors of Baltimore, Philadelphia, New York, and Boston.

TREASURY DEPARTMENT,

April 6, 1832.

SIR: I have to request that you will furnish the department, at as early a period as may be practicable, with the amount of duties at your port that would be liable to be refunded under the provisions of the enclosed bill, reported by the Committee on Finance of the Senate, "to exempt merchandise imported under certain circumstances from the operation of the act of the 19th May, 1828," provided the same should become a law.

I am, very respectfully,

Your obedient servant,

LOUIS McLANE,
Secretary of the Treasury.

J. H. McCULLOCH, Esq.,
Collector of the Customs, Baltimore.

No. 2.

Copy of the bill referred to in the foregoing circular letter.

S. 69.

IN SENATE OF THE UNITED STATES, March 28, 1832.

Mr. SMITH, from the Committee on Finance, to which was recommitted the bill to exempt merchandise imported under certain circumstances from the operation of the act of the nineteenth of May, eighteen hun-

dred and twenty-eight, entitled "An act in alteration of the several acts imposing duties on imports," reported the same with the following

AMENDMENT:

Strike out all after the enacting clause, and insert—

That, in all cases in which foreign merchandise was imported into the United States after the thirtieth day of June, and on or before the first day of September, eighteen hundred and twenty-eight, and shall have paid duties to the United States according to the rates established by the act of the nineteenth day of May, eighteen hundred and twenty-eight, entitled "An act in alteration of the several acts imposing duties on imports," the Secretary of the Treasury be, and he hereby is, authorized and directed to refund, out of any moneys in the Treasury not otherwise appropriated, so much of said duties as was first created or imposed by said act, as additional to the duties before that time, and retain so much only as said merchandise was liable to previous to the passage of that act: provided that the said duties have not been returned in debentures on the exportation of said merchandise.

No. 3.

DISTRICT OF BALTIMORE,
Collector's Office, January 17, 1835.

I hereby certify that it appears, from calculations made at this office in the month of April, 1832, in pursuance of instructions from the Secretary of the Treasury, contained in his letter of the 6th of that month, that the amount of duties liable to be refunded to importers of goods between the 30th of June, 1832, and 2d of September following, under the bill reported by the Committee on Finance of the Senate, "to exempt merchandise imported under certain circumstances from the operation of the act of the 19th of May, 1828," entitled "An act in alteration of the several acts imposing duties on imports," will not exceed the sum of thirty thousand dollars.

JAS. H. McCULLOCH, *Collector.*

No. 4.

ESTIMATE of the amount of duties accruing in the port of Philadelphia, from the 1st of July to the 1st of September, 1828, liable to be refunded under the provisions of a bill reported March 28, 1832, by the Committee on Finance of the Senate, "to exempt merchandise imported under certain circumstances from the operation of the act of May 19, 1828," provided the same should become a law.

Duties on importations	-	-	-	-	\$ 53,537 14
Estimated amount of debentures	-	-	-	-	5,353 71
					<u>\$ 48,183 43</u>

Forty-eight thousand one hundred and eighty-three dollars forty-three cents.

From a report to the Treasury Department, dated 12th April, 1832.

COLLECTOR'S OFFICE,

District and Port of Philadelphia, 27th Nov., 1834.

J. N. BARKER, *Collector*.

No. 5.

COLLECTOR'S OFFICE, NEW YORK,

16th April, 1832.

SIR: I have the honor to state that the nett amount of duties liable to be refunded under the provisions of the bill reported by the Committee on Finance of the Senate on the 28th of March last, and required to be furnished from this district, by your letter of the 6th instant, is (\$228,200) two hundred and twenty-eight thousand two hundred dollars.

I am, sir, most respectfully,

Your obedient servant,

SAM'L SWARTWOUT.

I certify the above to be a true copy of the original, on file in this office.

NEW YORK, 16th October, 1834.

SAM'L SWARTWOUT, *Collector*.

No. 6.

ABSTRACT showing the amount of duties that would become liable to be refunded under the provisions of the bill reported by the Committee on Finance of the Senate, to exempt merchandise imported under certain circumstances from the operation of the act of the 19th May, 1828, provided the same should become a law.

Name of merchandise.	Difference of duties from June 30 to Sept. 2, 1828.	Amount of debentures issued.	Nett difference of duties.
Woollen manufactures	\$19,729 12	\$721 76	\$19,007 42
Oil cloths and mattings	416 08	54 48	361 60
Hemp -	5,769 61	175 00	5,594 61
Sail duck -	34,012 30	18,366 57	15,645 73
Molasses -	17,209 30	522 45	16,686 85
Spirits -	14,932 83	6,388 95	8,543 88
Cotton cloths -	3,979 37	25 00	3,954 37
Wool, unmanufactured	12,684 78	-	12,684 78
Ready made clothing -	303 68	-	303 68
Carpets of wool -	205 08	-	205 08
Roofing slates -	525 00	-	525 00
	\$109,767 21	\$26,254 21	\$83,513 00

CUSTOM-HOUSE, BOSTON, January 1, 1835.

I hereby certify that the above abstract is a correct copy of the information furnished the Secretary of the Treasury, in conformity to instructions from his department under date of April 6, 1832.

DAVID HENSHAW, *Collector.*

No. 7.

1.

Copy of a letter from S. D. Bradford to Samuel B. Barrell.

BOSTON, January 24, 1832.

SAMUEL B. BARRELL, Esquire :

MY DEAR SIR : I have lost no time in presenting your letter of the 17th to Captain Rich, and the other gentlemen whose claims you have been selected to represent, and several have promised to address you. I enclose two letters by this post, and may, perhaps, at a future time, write you more fully upon the subject mentioned in yours. I am not a little surprised that any person, who was connected in any way with the home or foreign business, should think of resisting our claim on the ground that goods rose after the tariff of 1828 passed ; and that, in this enhanced value, the importers were partly indemnified for the loss sustained by the sudden increase of the duties. All persons who were in trade in 1828, will testify that it was a year of very great depression in the price of domestic and foreign goods, and that nearly every article on which the duty was raised on the 30th June rather declined than advanced in price. My house are large operators, and our commercial connexions are extensive with Great Britain, Russia, and India ; and we imported freely in 1828, and can truly say that nearly every article we imported was actually worth less to us after the 30th June, than in the previous year, 1827, under the old duty ; and we had to sell nearly all the woollens we received after the 30th June at a heavy loss, as also our Russian goods at cost or under. Many of the latter we exported, or sold at under prime cost to exporters, whereas we should have made on our 700 pieces of ravens duck \$1,050, had not the duty been increased. We would apply the same remark to broadcloths, flushings, plains, kerseys, vestings, serges, flannels, and nearly every other article on which the duty was increased. We can prove this by our books, if called upon, and so can others who claim under your direction ; but, as for Congress ever being able to pass an act which cannot be executed without going into all these calculations, such an undertaking would be interminable and impracticable, and I should consider it as doing nothing. No plan will answer, or can be executed, which does not include, generally, the cases of all such as ordered goods previous to 1st May, or whose partners or agents ship them, not knowing that such a bill had passed, and which said goods arrived before 1st September, 1828. The bill reported last year would meet my case, and that of most others, very fairly. I should like the wording a little altered, (as I once before said to you, and I gave the words I would substitute,) as I think much doubt will be raised as to its real meaning. If a partner or agent in England or Russia, or elsewhere, sent out goods to his house here before he knew the tariff had passed, or would pass, the duties on such goods should

be given up, and they should be viewed as goods "ordered" from this country. Any bill proposing to return only a part of the extra duty, would be impracticable and unjust; the whole should be returned, no matter even if the goods had risen instead of having fallen. Why favor the importer of other kinds of goods? The importer of iron, knowing that the duty on that would rise on the 1st September, would, of course, avail himself of that fact, provided any advance could be had; but no advance has taken place on iron, or any thing else, as you will see by reading Henry Lee's report on the article; and the doctrine of Mr. Niles was for once verified, that laying a high duty often lowers the price of an article, and reducing the duty increases its value. I hope, therefore, there will be nothing in the bill about "satisfying the Secretary" about the loss sustained. The mail is closing, I will write more fully in a few days.

Yours, dear sir, very truly,

S. D. BRADFORD.

Extract from Mr. Bradford's letter of January 28, 1832.

"Nothing can be more certain than that the extra duty laid in 1828 came nearly all of it out of the pockets of the importers. Some cases may have arisen, where some kinds of goods sold, after the tariff was passed, higher than before; and certainly, if this had not been the case, many importers would have lost half their capitals: but the advance was on articles on which the extra duty amounted to an increase of 40 and 100 per cent.; and it may be truly and safely asserted that in all such cases the advance realized was only a fractional part of the extra duty imposed. Take, for instance, the article of English flannels, and suppose an importer to have received a bale on the 30th June, 1828, of 20 pieces, costing £45 sterling in England, the duty under the tariff of 1824 on this bale (being $33\frac{1}{3}$ per cent.) would amount to \$73 26; by the act of 1828, the duty would have been \$207.

"Now, suppose the importer did realize in July or August, 1828, 5 and 10 per cent. advance more on flannels than he would have done if the duty had not been increased, still is not his loss very heavy? It would amount to the difference there is between \$207 and \$73 26, (less the small advance obtained,) and the profit he would have obtained on the sales of this bale, provided no extra duty had been imposed, and these two items will amount to more than the difference between the old duty and the new, which we claim to have refunded. In like manner, I could illustrate the same fact in many other articles. This country consumes largely of an article called "bockings," well known to the New England people, (Mr. —'s assertion to the contrary notwithstanding,) and many bales of this article were annually imported, costing in England 6d. per yard; the duty by the tariff of 1824 was $4\frac{1}{2}$ cents per yard, and $22\frac{1}{2}$ cents per yard by that of 1828; but I need not enlarge on this subject."

2.

Letter from Benj. Rich and Son, in reply to S. B. Barrell's letter to Mr. Bradford, of January 17.

Boston, January 23, 1832.

DEAR SIR: Your letter to Mr. Bradford of 17th is before us, and, in relation to that part where it is said that the articles rose in price in pro-

portion to the additional duty, and that the consumer paid it, we can answer for ourselves, most decidedly, that every article we imported from Russia rather declined than rose; clean hemp, which we had been selling at \$225, we were obliged to take \$220, or not sell at all; and ravens duck, on which the duty was increased upwards of four hundred per cent., we could not obtain for it any higher price than before, and were obliged to export it, and work in every way possible to save ourselves, and, finally, had to submit to a loss on an article on which we had previously made a fair mercantile profit. This we know to have been the case on many other articles, particularly *wool*, and some woollen goods. There is no better reason why Congress should admit our claim, than that it was evidently their intention to have extended the time to the first of September on all articles, the same as they did on iron.

Mr. Burges, (from R. I.) stated to our B. R., in New York, on his return from Washington, that it was altogether a mistake, and that it was their intention that it should have been so. We hope and trust the present members will see the justice of the case, and do now what it was their intention then to have done if they had not been so hurried.

Very respectfully,

Your obedient servants,

BENJAMIN RICH & SON.

S. B. BARRELL, Esq.

3.

Letter from Windsor Fay, in reply to S. B. Barrell's letter to Mr. Bradford, of January 17.

BOSTON, January 24, 1832.

SIR: Mr. Rich has shown me a letter from you, requesting information to prove that the tariff did not cause a rise on the imported article equal to the additional duty; and I am happy that the facts in the case fully warrant the assertion that, in wool, the importer could not realize even the price at which it had before sold. I have before me sales by White-well, Bond, & Co., of Smyrna and Adrianople wool, in December, 1829, at 12½ cents per lb., at which price the sale was stopped, and the lot afterwards closed at private sale at 11 cents; whereas the price of these wools, previous to the tariff of 1828, had been 14 and 15 cents, and the additional duty imposed by the tariff was about 5½ cents. The sale of wool to which I have referred was among the first public sales of wools after the passage of the tariff: as there was hardly one bale of wool sold in this city for nearly or quite a year, of course I refer to imported wools of Smyrna and Adrianople.

Your obedient servant,

WINDSOR FAY.

S. B. BARRELL, Esq., *Washington.*

4.

John D. Bates to S. B. Barrell.

BOSTON, January 24, 1832.

SIR: Learning that those unfavorable to our claims for return duties paid on goods imported in August, under the tariff of 1828, contend that

the articles on which the duties were increased advanced, in consequence, sufficient to meet the increase of duty, thus placing the burden on the consumer instead of the importer, I beg leave to state the facts, as within my own knowledge, applicable, more particularly, to goods imported at that time by my late firm, N. Bridge & Co.

The duty which we paid on heavy ravens duck amounted to 270 c. pr. ps., and, under the tariff of 1824, it was only 74 c. pr. ps., while the average price was as follows :

In May, 1828, \$7 $\frac{1}{2}$ a 8

June, " 8 $\frac{1}{2}$

July, " 8 a 8 $\frac{1}{4}$

Aug. " 8 a 8 $\frac{1}{4}$

Sept. " 8 a 8 $\frac{1}{2}$

Oct. " 8 a 8 $\frac{1}{2}$

} These prices merely nominal, being obtainable only by retail.

By this you will perceive there was no advance in the rates current previous to the new impost.

At the same period, we imported from Russia a quantity of wool of low grade, on which the duty, under the tariff of 1824, would have been less than 1 $\frac{1}{4}$ c. per lb.; under that of 1828, 7 $\frac{5}{16}$ was imposed. It is well known this article advanced somewhat in price, although far from enough to equal the new duty, more especially on that of low cost, the impost being increased about 500 per cent.

We also imported, at same time, imperial sail duck, which, notwithstanding the increased duty, continued gradually to decline. In 1828, sales were made with difficulty at \$18 $\frac{1}{2}$, in small parcels. Until 1830, we were unable to get rid of this article. It was then closed at \$15 $\frac{1}{2}$!

Your obedient servant,

JOHN D. BATES,

Surviving partner of

N. BRIDGE & CO.

S. B. BARRELL, Esq., *Washington.*

5.

Extract from Mr. Bradford's letter of February 11, 1832.

"We are gratified, but not surprised, that the documents which have been transmitted to you, to prove the decline in the value of goods in 1828, have produced conviction upon the minds of those who have perused them. No person who was engaged in commercial pursuits at the time, can doubt for a moment that all the statements which have been submitted to prove the decline in the price of imported goods, after the passage of the act of May, 1828, are literally and strictly true. We cannot turn over a price current of that year, which does not confirm it; and the losses which the foreign merchants sustained, were neither few nor small. How, indeed, could it be otherwise? The new duties imposed amounted, in many cases, to an increase of 80 a 125 per cent. above the old duty, and were prohibitory; so that no person has imported a bale of those articles since 1828.

"We are very sorry to find that any gentleman should have come to the

conclusion that the decline in the prices of goods in 1828 arose in consequence of 'overstocked' markets; and that the cause of this overstock was 'an expectation,' on the part of the merchants, that the duties would be increased; and that increased orders were sent abroad for goods, in consequence of this expectation. The very reverse of this is the fact. The imports in the summer of 1828, and in the autumn of that year, were *not* large by any means, nor upon an increased scale; and it is a well known fact that very few persons believed that the tariff act of 1828 would pass, until they read its passage in the public prints of the day; and we are confident that if any person believed it would pass at all, there was *not a merchant* in this country, who ever conceived, for a moment, that it would commence its action at once. All supposed that four to twelve months would be allowed for the merchants to prepare for so great and sudden a change, as had been done upon all previous occasions.

"We are pleased to find that Messrs. Lewis & Co. have forwarded to you the documents which we requested them to send. We could send you twenty more affidavits from this city, should it be deemed necessary, and as many more from New York; but we cannot think it expedient to multiply documents which may not be required. If, however, you are of a different opinion, we will forward you any number for which you may write to us."

Extract from a letter of Isaac Winslow and Son, of Boston, to D. Henshaw, Esq., Collector, dated July 27, 1830, accompanying a statement of their claim.

"The tariff act of May 19, 1828, was known in Boston, we believe, about the 26th or 27th of that month, and, had an immediate opportunity presented (as the summer voyages to the West Indies are generally long) to countermand orders to purchase, they could not have got out there till about the 27th June, entirely too late to have prevented our agent taking produce as usual, and, when once purchased, a resale is impossible, unless at a great sacrifice. Of the above rum, twelve hogsheads were exported with other parcels, in order to find a sale, as it was then impracticable to sell here, and were sold in Europe at a great loss. Seven were sold here, on which we think we have a just claim on the Government for the extra duties of fifteen cents per gallon, the said rum having been purchased at prices then and always regulated by those of the United States, of which prices the duty, of course, forms a component part. When the duty imposed by the act of May 19, 1828, had been known long enough in St. Croix to produce an effect, the price declined in that island eight or ten cents a gallon. It also declined in the United States from five to ten cents, presenting not only in this article, but, as we think we may say, in every other article subject to an increased duty at that time, the singular anomaly of reduced prices with increased duties. This state of things having continued ever since, shows plainly that the augmented duties have been paid partly by a reduction of price in the foreign market, partly out of the capital of the American merchant, and not at all by the consumer."

We are, &c.

ISAAC WINSLOW & SON.

A. J. Lewis to S. B. Barrell, Esq.

PHILADELPHIA, *February 3, 1832.*

DEAR SIR: I now send you a statement of my importation, with such proof as I consider conclusive as to the fact of there being a heavy loss thereon, and I would hope that, with such a mass of disinterested testimony of the most respectable auctioneers, importers, and commissioned merchants of this city, it may go far to satisfy those (if any there be who are not) that a heavy loss was sustained on imports, as the statement itself almost demonstrates the impossibility of attaching the amount of extra duties to the prices of the goods, the value of which was about \$36,000, and, to cover the extra duty, it would have required about 34 per cent. in addition to former prices, to be put upon them; you will readily see how utterly impossible it was to put such a monstrous advance on importations, when the country was stocked with similar goods imported under the tariff of 1824; the holders of which were disposing of them at no more than a moderate profit on the cost as calculated under that tariff.

I also herewith hand a statement of F. & R. Thompson's case, corroborative of my statement, and of the testimony contained in the several documents herewith, which you will find fully demonstrative of the fact that the consumer did not remunerate the importer for the additional duties.

Although I have fully made out the proof of loss, (as I conceive,) and which may be found useful in the prosecution of the claims, yet I am of opinion that neither the loss nor the profit ought to influence Congress in returning to the merchants that which was exacted of them by an unfortunate error, as I have always understood, in fixing the time for the new tariff laws to take effect on the 30th June, (thus making the law retrospective, so far as regards imports from Europe,) when it was intended to extend the time to the 1st of September, 1828.

Therefore, on the ground of the retrospective operation of the law, and of the just usage of Governments in such cases, I would look for relief, rather than from the circumstance of having sustained a loss on the goods.

My business has come upon me so heavily just now, that I find it impossible to give that consideration and attention to the subject of the foregoing, that I otherwise would do; but I hope that some of the parties interested will more extensively aid you in your exertions to obtain that justice from Congress, which, in my humble opinion, ought long since to have been afforded.

Respectfully, dear sir,

Your obedient servant,

A. J. LEWIS.

S. B. BARRELL, Esq., *Washington.*

Statement of Lewis & Co.'s importations of British cotton, woollen, and worsted goods, between the 30th of June and 1st of September, 1828, as rendered to the Secretary of the Treasury.

Amount of importations	-	-	-	-	£5,859 4 5
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The duty paid on which, imposed by the tariff of 1828,	
amounts to - - - - -	\$18,153 33
The amount of duty imposed by the tariff of 1824 would	
have been - - - - -	9,451 68
Amount of extra duty paid and claimed by Lewis & Co.,	<u>\$8,701 65</u>

PHILADELPHIA, February 3, 1832.

LEWIS & Co.

7.

Affidavits of sundry merchants of Philadelphia, showing a decline in the prices of goods subsequent to the passage of the tariff of 1828.

PHILADELPHIA, February 2, 1832.

I, William N. Steel, of the firm of Steel & Schott, merchants, of Philadelphia, do hereby certify that I am, and have been, extensively trading in the wholesale dry goods commission business in said city for many years, and sold large amounts of British cotton, woollen, and worsted manufactures in the years 1826, 1827, 1828, and 1829; and, from my knowledge of the state of the market during those years, I can confidently state that there was a general decline in the value of such goods, from year to year; and at no time during those years was there a temporary appreciation in the value of such goods.

WM. N. STEEL.

Affirmed and subscribed before me, this 2d day of February, 1832.

WILLIAM MILNOR, *Alderman.*

PHILADELPHIA, February 2, 1832.

I, Thomas C. Rockhill, of the house of Thomas C. Rockhill & Co., merchants, of Philadelphia, do hereby certify that I am, and have been, extensively engaged in the wholesale dry goods importing business in said city, for many years, and sold large amounts of British cotton, woollen, and worsted goods in the years 1826, 1827, 1828, and 1829; and, during those years, my experience satisfies me that there was a continued decline in the value of such goods, and that the additional duties imposed on British manufactures in the month of May, 1828, did not create a general appreciation in the value of such merchandise.

T. C. ROCKHILL.

Sworn and subscribed before me, February 3, 1832.

J. PETTIT, *J. P.*

PHILADELPHIA, February 2, 1832.

I, Francis Worley, of the house of Worley & Welsh, merchants, of Philadelphia, do hereby certify that I am, and have been, extensively engaged in the wholesale dry goods business in said city, for many years, and sold large amounts of British cotton, woollen, and worsted goods in the years 1826, 1827, 1828, and 1829; and during those years there was a general decline in the value of such goods; and I believe this to be the experience of the merchants generally, who were traders in British cotton, woollen, and worsted manufactures.

F. WORLEY.

Affirmed and subscribed before me, February 2, 1832.

PH. CHRISTIAN.

PHILADELPHIA, February 1, 1832.

I, Samuel Comly, merchant, of the city of Philadelphia, do hereby certify that I was actively and extensively engaged as a dry goods auctioneer

in said city, during the years 1826, 1827, and 1828, and sold British cotton, woollen, and worsted manufactures, to the amount of several millions of dollars; and during those years my experience proves that there was not any general improvement in the prices of British goods in this market, but, on the contrary, a decline in prices; and I seldom found that any article of British cotton, woollen, or worsted goods became more valuable by holding.

SAM. COMLY.

Affirmed before me, February 2, 1832.

PH. CHRISTIAN.

PHILADELPHIA, *February 2, 1832.*

I, George Riston, merchant, of the city of Philadelphia, do hereby certify that I am, and have been, extensively engaged in the wholesale dry goods business for many years, and sold large amounts of British cotton, woollen, and worsted manufactures in the years 1827, 1828, and 1829; and, during these three years, I found that the general tendency of prices of such goods was downward; and at no time during the years above mentioned, did I experience a rise in the value of British manufactures held by me; but my experience was, during these three years, that a quick sale proved most productive.

GEORGE RISTON.

Sworn and subscribed before me, February 2, 1832.

JOHN BINNS, *Alderman,*

PHILADELPHIA, *February 2, 1832.*

I, James Pogue, of the house of J. & J. Pogue, merchants, of Philadelphia, do hereby certify that I have been extensively engaged in the wholesale British dry goods trade for many years, and sold large amounts of British cotton, woollen, and worsted manufactures in the years 1826, 1827, 1828, and 1829; and from recollection and investigation of the prices obtained, and the state of the market during those years, for the various kinds of British dry goods, I feel the utmost confidence in stating that there was no improvement in the prices of British manufactured cotton, woollen, and worsted goods, but, on the contrary, a general depreciation in the value.

JAMES POGUE.

Sworn and subscribed before me, February 2, 1832.

JOHN BINNS, *Alderman.*

PHILADELPHIA, *February 2, 1832.*

I, James Boggs, of the house of Knox & Boggs, merchants, of Philadelphia, do hereby certify that I have been extensively engaged in the wholesale dry goods business in said city, for many years, and sold large amounts of British cotton, woollen, and worsted manufactures in the years 1826, 1827, 1828, and 1829; and from recollection of the prices obtained for the various kinds of British cotton, woollen, and worsted goods, I do not find that there was any general improvement in the prices of British manufactures during those years, but, on the contrary, there was a decline in the value from season to season.

JAMES BOGGS.

Sworn to before me, this 2d February, 1832.

S. BADGER, *Alderman.*

STATEMENT of loss on three importations of goods by F. & R. Thompson, Philadelphia, and on which a claim for return of duty is made, agreeably to the statements furnished by them, October 23, 1830, and forwarded to the Secretary of the Treasury of the United States, by J. N. Barker, collector for this port.

Marks and Nos.	When and by what vessel imported.	Cost in sterling.	Cost in dollars.	Loss.
F. & R. 374 a 380	Seven cases imported July 7th, 1828, per ship Hannibal, from Liverpool,	£678 11 10	\$3,015 96	\$533 12
381 a 387	Seven cases imported July 21st, 1828, per ship Algonquin, from Liverpool,	584 7 3	2,597 16	183 35
388 a 392	Five cases imported August 9th, 1828, per ship Julius Cæsar, from Liverpool,	461 18 1	2,052 90	117 37
		1,724 17 2	7,666 02	833 84

PHILADELPHIA, 2d Month 2d, 1832.

The above statement of loss is exclusive of the loss of interest. Upon the same description of goods imported by us from the same house in the corresponding period of the year 1827, we realized a profit.

F. & R. THOMPSON.

City of Philadelphia, ss.

Before me, the subscriber, one of the aldermen of the city of Philadelphia, personally appeared William Pleasants, late a clerk in the employ of F. & R. Thompson, of said city, merchants, who, being duly affirmed according to law, doth declare and say that he has compared the foregoing account with the books of said firm, and found it correctly stated; and affirmant believes the calculations to be perfectly correct; and affirmant further states that he has no interest whatever in the issue of the above claim.

WM. PLEASANTS.

Affirmed and subscribed before me, this 2d day of February, 1832.

WILLIAM MILNOR, Alderman.

The loss on F. & R. Thompson's importation stands thus:

Sterling cost of 9 cases cloths, £1,724 17s. 2d. or	-	\$7,666 02
Amount of duties paid on same	-	4,704 40
Exchange, freight, insurance, and shipping charges	-	1,400 00
Cost of the goods	-	<u>\$13,770 42</u>
Loss of a merchant's ordinary profit on \$13,770 42, estimated at 7½ per cent. is	-	\$1,062 75
Loss per statement	-	<u>833 84</u>
		<u>\$1,896 59</u>

The above statement shows that the loss only varied a few dollars from the amount of extra duty charged upon their goods.

United States of America :

Be it known that I, Edward Hurst, notary public for the Commonwealth of Pennsylvania, residing in the city of Philadelphia, duly commissioned and sworn, do hereby certify that William Milnor, A. Pettit, John Binns, S. Badger, and P. Christian, Esquires, before whom the annexed affidavits were made, were, at the time of taking the same, and now are, aldermen of the city of Philadelphia aforesaid, duly commissioned and qualified, and that to all their official acts as such full faith and credit may, and ought to be given.

I, the said notary, further certify that William N. Steel, Thomas C. Rockhill, F. Worley, Samuel Comly, George Riston, James Pogue, James Boggs, and F. & R. Thompson, are all respectable merchants of the city aforesaid, and known to me to be extensively engaged in the dry goods business.

Whereof an attestation being required, I have given this, under my hand and notarial seal.

Thus done and certified by me, the said notary, at the city aforesaid, the third day of February, A. D. 1831.

In testimonium veritatis.

EDWARD HURST, *Notary Public.* [L. s.]

8.

Affidavit from Boston, showing a decline in prices, in 1828, of articles upon which there was increased duty under the tariff act of that year.

We, the undersigned, being merchants of the city of Boston, do hereby testify and declare that we have, for many years, been dealers in, and sellers of, cotton, worsted, and woollen goods; were large holders of dry goods, of various fabrics, prior to the year 1828, as well as during that year, in which the tariff act was passed; dealt freely during that year in flushings or fearnaughts, drab kerseys, broadcloths, woollen paddings, baizes, flannel, worsted hosiery, blue, mixed, and green plains, blankets, printed calicoes, and most, if not all other articles of cotton, worsted, and woollen manufacture, on which the duty was greatly enhanced by the tariff of 1828. Upon the passage of said act, many persons supposed that those manufactures on which the duty was increased, would immediately rise in the market, and command prices proportionate to the said increase of duty; and, at the first view of the subject, such, perhaps, would appear as the natural result. Such, however, was *not* the effect of the tariff of May, 1828; for, instead of advancing, most, if not all, of the principal articles of cotton, worsted, and woollen goods (on which the duty was increased) rather declined than improved in price after the passage of the tariff act of May, 1828, and would not, in many cases, bring so much in market as they had done the year previous, under the old duty. And these facts we are prepared fully to establish by full and complete extracts from our books, to which we had reference before expressing ourselves so fully as to the state of the market and the value of goods in 1828. The consequence of this state of things was a great and heavy loss to such of the undersigned as had ordered goods under the tariff of

1824, but had them arrive under the tariff of 1828, as the increase of duty on many leading articles in the business of the undersigned was raised from 5 to 150 per cent. by the act of 1828, and for which they were unable to indemnify themselves by obtaining an increased price when they made sales of their goods after the passage of the act of May, 1828. The duty, for instance, on a yard of flushing, costing 2s. 3d. sterling, in England, was increased from 18 cents to 21 per yard; on a yard of baize, costing 6s. from 4 cents to 22½ cents.

On a yard of drab kersey, costing 1s. 11d., from 13 cents to 22½ cents;

flannel,	"	1s.	"	8	"	17
broadcloths,	"	7s.	"	56	"	165
padding,	"	10d.	"	7½	"	10½

Printed cotton from 7½ to 8½ cents per square yard. Some of these new duties were, in effect, prohibitory, and have since caused a discontinuance of importation of the articles on which the duty was thus increased; but still the undersigned had to receive, in 1828, such articles as they had ordered under the *old duty*, which arrived under the *new*, loaded with the increase of duty, and lost heavily on the sales of them. The undersigned could not undertake to decide what occasioned the decline in prices which occurred in 1828. It may have arisen from sundry and various causes, but they are decidedly of opinion it was not produced by an increased importation, occasioned by an expectation, on the part of the American merchants, that the tariff would pass; on the contrary, they have found no evidence that the importations of those articles in which they deal, were upon an increased scale in that year, or greater, if so great, as usual; and they are of opinion that, generally, the passage of that act was a matter of great and sudden surprise to a great body of merchants themselves. The decline in price in 1828 was not peculiar to the articles in which the undersigned deal, but the same occurred in the price of Russian manufactures, of raw wool, and many other, the necessary articles of living. The same is true of molasses also, the value of which declined very much in the market, although the new duty was greatly increased.

The undersigned could go more into detail to establish the facts they would prove by various other illustrations, did they deem such a course necessary or desirable, but they are of opinion that the evidence already produced on this subject will be deemed sufficient.

WRIGHT, BLAKE, & Co.

GRANT & SEAYER.

JER. FITCH & Co.

JOHN H. BRADFORD & Co.

EDWARD CLARKE & Co.

PHINEAS FOSTER.

HENRY GASSETT & Co.

HOMER & DORR,

By George Homer.

Boston, February 24, 1832.

DR. *INVOICE of 520 rolls matting, in account with John F. Lewis, imported from Canton per ship Asia,* CR.
December 1, 1828.

1828. Dec. 1	To cash paid freights 65 tons, at 50 days	-	\$3,250 00	1829. April 23	By sale of 2 pieces at 30 days	-	-	33 60 nett
	To duties custom-house	-	2,573 10	June 26	By do 3	-	-	43 20
	To cash storage	-	108 33	Sept. 19	By do 6	-	-	87 60
	To cash insurance, &c.	-	31 00	1830. May 3	By do 4	-	-	52 80
	To cost of matting, as per invoice	-	2,210 00	13	By do 60	-	-	684 00
			<u>\$8,172 43</u>	1	By do 84	-	-	1,032 66
				8	By do 1	-	-	12 48
				10	By do 1	-	-	12 00
				14	By do 1	-	-	12 13
				15	By do 4	-	-	46 08
				18	By do 4	-	-	48 00
				19	By do 80	-	-	888 52
				22	By do 3	-	-	33 76
				26	By do 3	-	-	29 21
				31	By do 1	-	-	12 00
				June 7	By do 1	-	-	12 00
				8	By do 2	-	-	23 52
				9	By do 16	-	-	162 57
				17	By do 2	-	-	23 52
				21	By do 3	-	-	34 07
				22	By do 2	-	-	24 00
				Nov. 12	By do 13	-	-	143 04
				1831. Jan. 7	By do 2	-	-	28 80
				Mar. 29	By do 12	-	-	129 60
				31	By do 11	-	-	138 79
				31	By do 134	-	-	1,447 20
				April 6	By do 5	-	-	60 04
				15	By do 27	-	-	341 28
				May 25	By do 25	-	-	170 24
				June 18	By do 8	-	-	101 73
					By debenture received	-	-	66 60
					Total amount of sales 520 pieces	-	-	\$5,935 04
	Cost \$8,172 43	Sales	-	5,935 04				
		Loss, without interest	-	2,237 39				
	<u>\$8,172 43</u>			<u>\$8,172 43</u>				
Dr.	To balance due the adv.	-	-	2,237 39				
	Interest on invoice, amount only stated is for, say three years	-	-	402 66				
				<u>2,640 05</u>				
		Total loss	-	-				
	PHILADELPHIA, December 10, 1831.			JOHN F. LEWIS.				

Statement of the difference of duty on the matting.

Invoice of matting, cost for 520 pieces, \$2,210, which, at 30 per cent. ad valorem, is	-	-	-	-	\$795 60
Deduct off allowance, as per survey,	-	-	-	-	152 65

<i>Total amount of duty, as per law, when the ship sailed,</i>	-	\$642 95
--	---	----------

Under the new law, I paid \$2,573 10.

Making the difference	-	-	-	-	\$1,930 15
Two years' interest lost	-	-	-	-	331 60

Amount I pray to be remitted	-	-	-	-	\$2,261 75
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Which, if not remitted, sinks the whole amount invested, as per invoice, say \$2,210 ; and also brings the adventure into debt.

All of which is most respectfully submitted by

Yours, &c.

JOHN F. LEWIS.

December 10, 1831.

PHILADELPHIA, January 31, 1832.

I do hereby certify that the within account and statement of loss is correct, as taken from the books of John F. Lewis.

J. MORTIMER LEWIS, Clerk.

10.

Letter from Benj. Rich and Son to Samuel B. Barrell, Esq.

BOSTON, January 4, 1832.

DEAR SIR: We annex to you a statement of our claim on Government for extra duties, amounting to [\$6,726 30, without debentures, (which, if allowed on others, we shall, of course, not object to,) the amount of debentures is \$2,532, reducing our amount to] \$4,194 30. The goods were ordered in the usual course of business, to be purchased in Russia during the winter and spring months, before the opening of navigation. We have a brig, the Moscow, constantly in that trade. She sailed for Cuba and Russia on the 30th December, 1827, and arrived and loaded in Russia without the possibility of having it in our control to stop her, after passing the act of May, 1828. This act imposed a duty on most of our goods, (ravens duck,) which amounted to a prohibition ; and from the sale of which we previously derived a good profit, but that year we had to use great exertions to dispose of them without any profit, and, on some, suffering a great loss.

All we ask of our Government is to place us in the same situation with the shippers of iron in the same vessel, which iron was on Russian account ; this, by the act, was extended to the 1st of September. And those who were members of Congress at that time will readily admit that it ought to be extended on all goods situated as ours were.

Respectfully, we are

Your obedient servants,

BENJ. RICH & SON.

SAMUEL B. BARRELL, Esq.

On the 4th of January, 1828, and on the 11th March following, we gave orders, in the regular course of our business, to Messrs. Brothers Cramer, of St. Petersburg, for the purchase of goods, consisting of Russian and ravens duck, hemp, &c., with instructions to buy whenever they could do it to the best advantage, and ship the same by the brig Moscow, then on her voyage to Matanzas and Russia, to arrive there at the opening of navigation; all of which was punctually attended to, and the goods shipped by said brig, as per invoice, dated May 22, 1828, old style. She sailed from Russia on the 7th June, new style, and arrived in Boston on the 31st July, without the captain's having any knowledge of the act of the 19th May; which vessel had on board for our account and risk, the following goods, viz.

	Rubles.		
2,300 pieces of sailcloth, cost,	- 149,356 28		
2,040 do. of ravens duck,	- 46,286 85	Paid at the old duty.	Paid at the new duty.
	195,643 13	6,133 40	11,701 70
115 tons 16 cwt. hemp,	- -	4,053 00	5,211 00
		10,186 40	16,912 70
			10,186 40
			<u>\$6,726 30</u>

11.

Grant and Seaver's letter to S. B. Barrell.

Boston, January 5, 1832.

DEAR SIR: We hand you, herewith, sundry papers relating to our claim on the justice of Congress for return duties on British goods imported by us in 1828.

By letters backed G and S, Nos. 1, 2, and 3, you will perceive that our orders were given February 13, 29, and April 22, 1828, the latter covering our *principal* order, all of which were given in our *regular course of business*, having been in the practice of giving similar orders, and at the same season of the year, for more than ten years past.

G and S, No. 4, is a copy of our letter of May 31, *after* the passage of the tariff bill, *countermanding* our orders; and, by letters A and S H, No. 3, in reply to ours of May 31, you will perceive that manufacturers would not accept of countermands, &c. &c. To this letter we ask your particular attention, as it shows, conclusively, that the only alternative was to *ship* the goods, notwithstanding the duties on many articles had been increased more than 150 per cent., which increase amounts to a total prohibition. The letter also shows that the goods could not have been re-sold in England without an enormous loss, and that they were not calculated for *any other market*.

We annex particulars of the several shipments to us, to wit:

July 8, ship Sapphire.	Amount of duties paid,	-	-	\$12,974 44
	Duties under old tariff,	-	-	9,840 58
	Difference,	-	-	<u>3,133 86</u>

July 18, ship Liverpool.	Amount of duties paid,	-	-	1,776 75
	Duties per old tariff,	-	-	1,569 10
	Difference,	-	-	407 55
July 29, ship Mogul.	Amount of duties paid,	-	-	2,602 72
	Duties per old tariff,	-	-	1,769 54
	Difference,	-	-	833 18
August 4, ship Majestic.	Amount of duties paid,	-	-	1,165 99
	Duties per old tariff,	-	-	962 06
	Difference,	-	-	203 93
August 20, ship Amethyst.	Amount of duties paid,	-	-	438 20
	Amount per old tariff,	-	-	375 60
	Difference,	-	-	62 60

We were so strongly impressed with the belief that the extra duties would be remitted by Congress, that, in 1828, we made up our account, and debited in our books the difference (viz. 4,641 22) to the United States.

The bonds we gave for the duties became due, and were promptly paid as follows, viz.

April 28, 1829.	Bond per the Sapphire,	-	-	\$4,323 91
April 29, 1829.	Bond per the Liverpool,	-	-	702 75
May 17, 1829.	Bond per the Majestic,	-	-	388 99
June 1, 1829.	Bond per the Amethyst,	-	-	146 20
June 10, 1829.	Bond per the Mogul,	-	-	867 72
June 28, 1829.	Bond per the Sapphire,	-	-	4,323 00
June 29, 1829.	Bond per the Liverpool,	-	-	592 00
July 17, 1829.	Bond per the Majestic,	-	-	388 00
Aug. 1, 1829.	Bond per the Mogul,	-	-	867 00
Aug. 28, 1829.	Bond per the Sapphire,	-	-	4,323 00
Aug. 29, 1829.	Bond per the Liverpool,	-	-	592 00
Sept. 17, 1829.	Bond per the Majestic,	-	-	389 00
Oct. 1, 1829.	Bond per the Amethyst,	-	-	146 00
Oct. 10, 1829.	Bond per the Mogul,	-	-	868 00

\$18,953 57

You will perceive, by the above, that we are, in *justice*, entitled to about 15 per cent. on our claim for interest since the payment of the bonds. We have endeavored to give all the information requisite to make you fully acquainted with the facts relating to our particular case, and we presume they do not vary materially from those of other importers of British goods in this city. Any additional information wanted by you shall be immediately furnished.

Respectfully, yours, &c.

GRANT & SEAVER.

SAMUEL B. BARRELL, Esq.

12—G. & S. No. 1.

BOSTON, *February 13, 1828.*

DEAR SIR : We annex an order for hosiery for next fall, agreeably to your suggestion. We have not usually sent our orders so early as this, but the amount we shall require for our regular business will not vary much from 12 to £15,000, consisting of every variety of goods usually sent this market ; and should any article offer which, in your opinion, will do as good, or which ought to be contracted for in order to reach us in time for early sales, you are at liberty to act for us to an amount not exceeding £4,000, in addition to the hosiery.

Yours, &c.

GRANT & SEAVER.

MR. ALEXANDER HENRY.

13—G. & S. No. 2.

BOSTON, *February 29, 1828.*

GENTLEMEN : Blue and brown camlets and plaids we shall want for next season, say not less than 300 pieces each, camlets and plaids. If for our interest, you will please contract for them. We shall soon send our regular order for autumn.

Respectfully, yours,

GRANT & SEAVER.

MESSRS. A. & S. HENRY.

14—G. & S. No. 3.

BOSTON, *April 22, 1828.*

GENTLEMEN : We now enclose you an order for next season, which we will thank you to execute with care.

The *quantity* of every article embraced in this order is what we *wish in all*, for the next season ; but should you have contracted, as before authorized, for any goods not now ordered, or for a larger amount of any article, we, of course, consider ourselves bound to abide by such purchases for our account, and shall provide funds in time to meet payments for the same.

Plaids, camlets, worsted hosiery, &c., we considered as particularly ordered some time since, and have not included them in this order.

Respectfully, yours, &c.

GRANT & SEAVER.

MESSRS. A. & S. HENRY.

15—G. & S. No. 4.

BOSTON, *May 31, 1828.*

GENTLEMEN : "We find, on examining our order, that many articles must be kept back, and disposed of for our account, as you may think most for our interest. We shall rely on your good judgment to manage the un-

just (on the part of Government, for not allowing sufficient time for the arrival of goods ordered *previous* to the passage of the tariff) and unfortunate business for us, precisely as you would for yourselves."

"We enclose the tariff, and also a table got up by a Mr. Farnsworth."

"The hurry of business, at this season of the year, has prevented our looking into the precise operation of the tariff, and making such calculations as would enable us to specify, particularly, such articles as will, as well as those that will not, answer to import."

"The nature of your business is such, that you will make yourselves familiar with this detestable tariff in all its bearings. We, therefore, give this general order in regard to the goods heretofore ordered, viz. ship to us all bookings that will not exceed, landed here, 25 per cent. advance on *cost* and all charges upon last year's prices; and all *other* woollens 20 per cent. advance on last year's prices. At this advance upon old prices in the way we dispose of them, provided no advance takes place here on last fall's prices, we can avoid loss."

"Many of the cloths, bookings, flannels, &c. &c. we regret, must necessarily be kept back."

Yours, respectfully,

GRANT & SEAVER.

Messrs. A. & S. HENRY.

16—G. & S. No. 5.

Boston, August 30, 1828.

GENTLEMEN: "Your esteemed favors, with invoices, by the Sapphire and Liverpool, came to hand yesterday and day before."

"Immediately after the passage of the tariff, we countermanded, as we supposed, a large part of our order, which we had no doubt could be carried into effect by you, either by countermanding, or by sales at a small loss: hence the cause of your being so much in advance for us, which we regret, and sincerely hope has not caused you much inconvenience."

Respectfully, yours, &c.

GRANT & SEAVER.

Messrs. A. & S. HENRY.

17—A. & S. H. No. 1.

(Per W. Thompson.)

MANCHESTER, March 15, 1828.

DEAR SIRs: We are in receipt of your esteemed favor of the 13th ult., and have put the order for worsted hosiery in train.

We shall keep the discretionary order in view, and act on it as circumstances may seem to render advisable; but we much wish you had given us a more specific list of the articles you will want, and hope it may come by the next packet.

Believe us truly, dear sirs,

Your most obedient,

A. & S. HENRY.

Messrs. GRANT & SEAVER, Boston.

18—A. & S. H. No. 2.

(Per Britannia.)

MANCHESTER, 31st May, 1828.

DEAR SIRs: We are in receipt of your esteemed favors of the 22d ult. and 1st inst., and shall give the order our best and most unceasing attention, till completed; and we sincerely hope the importation for the fall may be a more profitable one than that of the spring.

With the goods of that season every body seems to have done ill, and there must, on the whole, be a great deal of money lost.

Believe us truly, dear sirs,

Your most obedient,

A. & S. HENRY.

MESSRS. GRANT & SEAVER, Boston.

19—A. & S. H. No. 3.

Letter from A. & S. Henry, of Manchester, to Grant & Seaver, of Boston, in reply to Grant & Seaver's letter countermanding their orders for British manufactured goods.

(Per Manchester.)

MANCHESTER, 30th June, 1828.

DEAR SIRs: We duly received your esteemed favors of the 22d and 31st ultimo, and, in compliance with your desire, we have used every effort in our power, and held out every inducement that could be reasonably proposed, to induce the parties, with whom we had made contracts for your woollens, to accept of countermands, but, we are sorry to say, without the least success, and we shall be compelled to send almost every piece of them.

The fact is, that the manufacturers, who had orders for the States, do not know what to do with the goods, for they are only calculated for that particular market, and unsaleable for any other; and whether the parties who gave the orders reside here, or be in America, if they are at all responsible houses, their goods, so far as they have been prepared, will be delivered to them by the manufacturers.

We believe that this is the case, without a single exception, and, in truth, the equity of the case makes it but reasonable; for the orders that came forward, and which are at best of no great extent, would throw a dead and unsaleable stock upon some houses, which would, perhaps, ruin them, whereas, if distributed amongst the different parties who sent the orders, the inconvenience, or even loss, will not probably be *very serious*.

As to what we are preparing for you, being, as we have said, obliged to take them, we have hesitated whether to ship them, when ready, or to pack them up and let them lie in Liverpool for your further instructions; but we have finally concluded that the best course will be to ship them at once.

If they lay over they would lose the season, and, of course, be less valuable to you in the spring; and as to selling them in this country, either now or during the ensuing winter, we are very confident that the loss would not be less than 20 to 25 per cent. at least, exclusive of interest. We can scarcely suppose that, in your mode of disposing of your supplies, the loss would be so great as upon a sale here; on many articles there will be a positive loss, but still it can be no "break neck" business.

There is also a chance that Congress may remit a part of the high duties on such goods as the importers are *compelled* to take; and, no doubt, all the merchants will unite in endeavoring to obtain redress.

The law is a monstrous one, and it is difficult to believe it can be permanent. We are extremely sorry that a compliance with your wishes should be impracticable, but we trust you will see that (circumstanced as we are) we are adopting the wisest course in sending you the goods we are compelled to take, rather than keep them here waiting your further instructions.

Believe us truly, dear sirs,
Your most obedient,

A. & S. HENRY.

Messrs. GRANT & SEAVER, *Boston.*

20.

Letter from Grant & Seaver to Samuel B. Barrell, Esquire.

BOSTON, January 31, 1832.

DEAR SIR: By your letter of ———, we learn that an opinion is entertained by some of the members that goods, imported under the tariff of 1828, were sold at advanced prices, in consequence of said tariff, and that the consumers were sufferers instead of the importers.

We have carefully examined our invoices and sales, and now annex particulars of many leading articles, of which we were importers to considerable extent, to wit:

Broadcloths—which cost from 9s. 6d. to 16s. sterling per yard: on this article we lost from 15 to 25 per cent., and, in some instances, 35 and 40 per cent. The advance of duty was enormous, in consequence of which we were induced to hold some of the goods for a time, in preference to making so heavy a loss; the *result* has been, that we have *now* on hand a considerable amount of the identical cloths in question, on which we shall lose, including interest, more than 50 per cent.

Cassimeres.—The same remarks as those against cloths will apply to this article, and add, that we received cassimeres charged at 4s. 6d., which would cost \$1 60 per yard under the old tariff, which actually cost us, under the new, \$2 12; and we find we sold a part of these goods at \$1 50 and \$1 55 per yard, in 1828, and finally closed them in February, 1831, at about the same sacrifice, *exclusive* of interest.

Flannels.—We suffered heavily on this article: have now on hand flannels, charged at 39s. 6d. sterling per piece, which, under the old tariff, would cost \$14 04, and under the new \$19 25 per piece: these goods are now worth, in the market, about \$12 50. We therefore shall lose, including interest, from \$10 to \$11 on each piece, *enormous*, say from \$300 to \$400 on a bale of from 30 to 40 pieces.

Bocking baizes.—Charged at 7d. sterling per yard, cost formerly 21 cents per yard, and, under the present tariff, cost 39 cents per yard. On these goods our loss was very heavy.

Kerseys.—The operation of the tariff is such, that our kerseys, which cost 1s. 7½d., were charged a duty on the 50 cents minimum, and those which cost 1s. 8d. were charged with a duty on the 100 minimum; the con-

sequence was that we actually lost on *all* our kerseys; and on those which came under the 100 minimum, our loss was *exceedingly* heavy.

Vestings, cassimere shawls, hosiery, &c. &c.—we also lost money on.

All orders *since* the passage of the tariff have been given with a view of coming nearly up to, but safely within, the different minimums; for instance, orders for kerseys have been for those which do not exceed 1s. 7d. sterling, or to come under the 50 cents minimum, and also for a quantity *very much better*, to come up to the 100 minimum; the same case is also observed in ordering cloths, cassimeres, vestings, shawls, &c. &c.

The fact is, our losses were heavy on our importation for the autumn of 1828, instead of making our usual profit of 12½ or 15 per cent. Under these circumstances, we feel that *importers*, and *not consumers*, are entitled to the full allowance of the difference between the established duties at the time the orders were given, and those which were charged on the goods at the time of their arrival; and that we should, in justice, also receive interest on the same up to the time of payment of such difference.

We have not, usually, been in the practice of selling goods at auction, but in the fall of 1828, and spring of 1829, finding it impossible to dispose of our tariff goods at private sale, were induced to offer a part of our importation of 1828 at Whitewell, Bond, & Co.'s public sales, and we herewith enclose to you their affidavit respecting such sales; and, also, affidavits of our clerk: can likewise furnish affidavits of commission merchants of New York, if necessary, as we shipped a few goods to that market, but were reshipped, in consequence of being worth less there than in Boston.

Respectfully, your obedient servants,

GRANT & SEAVER.

SAM'L B. BARRELL, Esq.

STATEMENT of wools imported at Boston by Putnam & Pratt, merchants, of that city, which were ordered previous to the passage of the law of May, 1828, altering the duties on several articles of impost.

Date of the order.	Where directed to, where executed, and whence shipped.	Date of purchase, per invoice.	Date of importation.	Vessels in which they were imported.	Number of bales.	Amount of duties actually paid.	Amount of duties which would have accrued under the previous laws.	Difference returnable.
Nov. 23, 1827.	Smyrna	123 bales, 1st June, 1828 31 " 20th " " 116 " 30th " " <u>260</u>	Sept. 20, 1828.	Brig Cherub, Capt. Rich	260	40 pr. ct. on \$10,214 77, \$4,085 91 112,044 lbs. at 4 c. 4,481 76 <u>\$8,567 67</u>	15 pr. ct. on \$10,214 77, \$1,532 20	\$7,035 47
Do	Do	173 bales, 1st June, 1828 76 " 30th " " <u>249</u>	Nov. 17, 1828.	Brig. Tenedos, Capt. Loring	249	40 pr. ct. on \$10,016 78, \$4,006 71 107,962 lbs. at 4 c. 4,318 48 <u>\$8,325 19</u>	15 pr. ct. on 10,016 78, 1,502 52	6,822 67
Do	Do	85 bales, 15th June, 1828 50 " 20th " " 50 " 27th " " <u>185</u>	Nov. 17, 1828.	Brig Tenedos, Capt. Loring	185	40 pr. ct. on \$9,345 81, \$3,738 33 61,056 lbs. at 4 c. 2,442 24 <u>\$6,180 57</u>	30 pr. ct. on 9,345 81, 2,803 74	3,376 83
Do	Do	97 bales, 15th June, 1828 47 " 20th " " <u>144</u>	April 22, 1829.	Brig Palestine, Capt. Gifford	144	40 pr. ct. on \$6,358 24, \$2,543 29 47,874 lbs. at 4 c. 1,914 96 <u>\$4,458 25</u>	30 pr. ct. on 6,358 24, 1,907 47	2,550 78
Total								19,785 75

The first 509 bales, costing less than 10 cents, would have been subject to the 15 pr. ct. duty ; the others, costing over 10 cts. pr. lb. to the 30 pr. ct. duty.

All the above wool was ordered in November, 1827, as expressed in the order directed to our agents in Smyrna, of which the following is a copy :

"November 23, 1827. You will purchase, to be ready for Caspian and Cherub, say to be with you in February and March, 400 bales wool of this crop, (1827,) as follows, 450 lbs. each :

200 bales Adrianople,	at $9\frac{1}{2}$ cents, on board	} These are highest limits for 400 bales. The Salonica to be equal to 78 shipped us; the Smyrna to be same as 126 shipped per Tenedos, and free of burs.
100 " Constantinople,	at $7\frac{1}{4}$ " " "	
100 " Salonica or fine	" " " "	
Smyrna,	at $7\frac{1}{4}$ " " "	

You will purchase of the next crop (1828) 600 bales of the following descriptions, and at the following prices, which are highest limits, on board, viz.

300 bales Adrianople,	at $8\frac{1}{2}$ cents	} The qualities to be as before ordered, for 1827 crop, except you may purchase 100 of the Adrianople, the two qualities mixed together; and if any of the qualities of 600 cannot be had, then you will make up the deficiency of the other kinds, as ordered above.
100 " Constantinople,	at $7\frac{1}{4}$ " "	
100 " Fine Smyrna,	at $7\frac{1}{4}$ " "	
100 " Salonica,	at $7\frac{1}{4}$ " "	

PUTNAM & PRATT."

It will be seen by the invoices that the wool was all purchased previous to the 1st July, 1828.

The reason why the order for the 1828 crop was given so long beforehand, was, to enable our agents to purchase it to best advantage, as well as to obtain so large a quantity for the vessels, and have it ready for them on their arrival there; and it was impossible to countermand the purchase of it, as the law was passed on the 19th of May, 1828, and letters sent by us immediately after its passage did not reach Smyrna until August.

PUTNAM & PRATT.

I, Thomas A. Goddard, of Boston, and clerk in the house of Putnam & Pratt, of lawful age, do testify and say that I have had charge of the books of said house during the last two years, and am perfectly conversant therewith; and that, by directions of said Putnam & Pratt, I did make out the annexed statement of wools imported by them from Smyrna, and that the whole of said statement is just and true; and that I did copy the order given by said Putnam & Pratt, for the purchase of said wool, from their letter book; and that it is a precise and correct copy of the original order sent to Smyrna: and I further state that the amount of duties therein shown has been actually paid by them.

THOMAS A. GODDARD.

23.

The undersigned, doing business under the firm of Putnam & Pratt, hereby declare the within statement, concerning the importation of wool by them from Smyrna, is correct; that the amount of duties therein stated has been actually paid, and the copy of the orders for purchase of said wool is a correct and true copy from the original order sent to Smyrna, in the regular course of business of said house.

JNO. J. PUTNAM.
NATHAN PRATT.

24.

United States of America.

DISTRICT OF MASSACHUSETTS, }
Suffolk county, city of Boston, } ss.

On this twenty-third day of January, in the year of our Lord one thousand eight hundred and thirty-two, personally appeared before the subscriber, a commissioner, duly appointed by the circuit court of the United States, for the first circuit, to take affidavits, &c., John J. Putnam and Nathan Pratt, both of whom are personally well known to me as copartners in the mercantile firm, in this city, of Putnam & Pratt, and Thomas A. Goddard, who did, in my presence, subscribe the affidavits hereto annexed, bearing their respective signatures, and severally made oath, according to law, that all the declarations therein contained, as set forth by the said deponents, and by them respectively subscribed, are wholly and strictly true.

These affidavits are taken, de bene esse, at the request of said Putnam & Pratt, to accompany their petition to the honorable the Senate and the honorable the House of Representatives of the United States in Congress assembled, and I declare that I am not in any way interested in the result of the petition. Witness my hand and seal.

[SEAL.]

THOMAS A. DEXTER, *Commissioner.*

25.

The affidavit of Blaise Issaverdens.

I, Blaise Issaverdens, of Smyrna, in Asia, and principal partner in the commercial house of Issaverdens, Stith, & Co., of said Smyrna, having been duly cautioned, examined, and sworn, do testify and say that I was in said Smyrna during the whole of the year eighteen hundred and twenty-eight; that my said house at that time, and for several years previous, transacted the business in that place of Messrs. Putnam & Pratt, of the city of Boston, merchants; and early in said year my house received orders from said Putnam & Pratt, dated November twenty-third, eighteen hundred and twenty-seven, for the procurement and purchase of one thousand bales of wool on their account, if to be laid in at their limits, and to be shipped to Boston by their brigs Caspian and Cherub. My said house proceeded to execute said order, and actually purchased over eight hundred bags, previous to the first day of July, eighteen hundred and twenty-eight. The brig Caspian was lost in the Archipelago, and, of course, was not able to take the cargo, as contemplated by Putnam & Pratt, and, in consequence, no part of said wool was shipped until the arrival at Smyrna of the Cherub, in the month of June, eighteen hundred

and twenty-eight; and she sailed from Smyrna for Boston on the eighth day of July following, having on board nearly three hundred bales of said wool, being all she could take with the other goods especially ordered by her return. The residue of said wool was afterwards shipped for Boston, by other vessels of the said Putnam & Pratt, to wit, the Tenedos and Palestine—the principal part by the former vessel, which left Smyrna in September, eighteen hundred and twenty-eight, and the residue by the latter vessel, which left in January, eighteen hundred and twenty-nine. Said wool was all purchased for account of said Putnam & Pratt, previous to the first day of July, eighteen hundred and twenty-eight, and was held on their account and risk, until shipped as aforesaid; and we were prevented from shipping the principal part of said wool in the spring of eighteen hundred and twenty-eight, wholly by the misfortune and loss of the Caspian. The course of business at Smyrna, in relation to the wool trade, is such, that orders must be given for purchases a long time previous to the intended time of shipment, in order that it may be laid in to advantage, and this course had always been pursued by Putnam & Pratt, and others interested in said trade. Wool is an article not usually to be obtained there in any considerable quantity, after the arrival of the vessel by which it is intended to be shipped; and it would be utterly impossible to procure a return cargo of wool, unless previously ordered, without suffering an almost ruinous detention.

The first intelligence of the law of the United States, passed May nineteenth, eighteen hundred and twenty-eight, regulating the tariff, was received at Smyrna on or about the first day of August following, and it created there a great panic among the merchants, and all orders not executed were countermanded, and no new adventures in wool were undertaken, to my knowledge, for more than twelve months after said time; and such was the state of the market, under these circumstances, that it would have been wholly impossible to have made sales of said wool at any time previous to its shipment, without sustaining a ruinous loss.

Neither myself nor my said house have any interest, directly or indirectly, in this business.

B. ISSAVERDENS.

26.

United States of America.

COMMONWEALTH OF MASSACHUSETTS, }
Suffolk, city of Boston, } ss.

I, Thomas A. Dexter, notary public, by legal authority admitted and sworn, and dwelling in Boston aforesaid, and a justice of the peace for the county of Suffolk, do hereby certify to all whom it may concern, that, on the day of the date hereof, appeared before me Mr. Blaise Issaverdens, who is personally well known to me, and did, in my presence, subscribe the annexed affidavit, and made solemn oath, according to law, that all the declarations therein contained, as set forth by the said deponent, and by him subscribed, are wholly and strictly true.

In testimony whereof, I have hereunto set my hand, and affixed my notarial seal, this fifth day of March, in the year of our Lord one thousand eight hundred and thirty-two.

THOMAS A. DEXTER,

Notary Public and Justice of the Peace.

[SEAL.]

Memorial of sundry merchants of New York, importers of goods on which the duties by the tariff of 1828 were suddenly levied, praying that the extra duty imposed by that act may be remitted.

To the honorable the Senate and House of Representatives in Congress assembled:

The undersigned, merchants, of the city of New York,

RESPECTFULLY REPRESENT:

That your memorialists are importers of foreign merchandise, and especially of those descriptions the duties on which were modified and increased by the respective tariffs of 1816, 1824, and 1828, and of that portion the increase of duties on which took place by the latter law about the 30th June, 1828; that your memorialists have devoted their industry, capital, and skill to this business of importation, in order the more accurately to suit the quantity and the quality of the merchandise so imported to the tastes and the wants of the consumers; that, in the prosecution of this business, they have found it necessary to issue their orders to the manufacturer abroad many months before the goods are wanted, in order to ensure the necessary supply and the requisite quality; that thus, for their "fall" shipments, they have been constrained to forward their orders very early in the spring, and that this was of course their situation in the spring of 1828, when the question of an increased tariff, it is true, was pending, but which, from the best information that your memorialists could obtain, it appeared altogether improbable would pass into a law; that the bill before Congress, however, contrary to the expectations of its friends, and of those opposed to it, suddenly became a law, very late in the session, and with a limit so brief before it would affect the importations of your memorialists, as to render it impossible that they could escape it. When, therefore, its enactments, fixing the increased duty on and after the 30th June, took effect, it found the goods ordered by your memorialists either on their way to this country, or in the hands of their agents abroad, under an impossibility of selling them *there*, (owing to the sudden depression which took place in consequence of the passage of our law,) unless at a loss too great to be thought of. They preferred, therefore, to bring them home, and thus rather to trust to the justice and magnanimity of the Government of their own country, than to sacrifice them in a foreign land, being fully aware that, on similar occasions, Congress had either provided for such a contingency by some provision in the law itself, or else had afterwards granted relief to persons in the situation of your memorialists.

Your memorialists have been informed that the provision in the first section of the tariff law of 1828, extending the privilege of entering at the former rates of duties on certain goods enumerated in said law, was intended by the honorable mover to apply to the other sections of the bill also; but that, owing to the crowd of business which is incidental to the latter part of the session, the circumstance that it did not so apply, was entirely overlooked. In this way your memorialists were able to account to themselves for a circumstance which, otherwise, they might have found it difficult to understand, namely, that, while in the cases in which your memorialists were concerned, the increase of duty took effect on the 30th of June, yet, in some prominent instances, such increase was not, by the law, to take effect until a much later period.

Your memorialists, however, beg leave to represent that they do not come before your honorable body to argue the *policy of the tariff law of 1828*, though in its operation it bore with peculiar force upon the occupations and interests of the class to which your memorialists belong ; nor do they now mean to deprecate the very brief limit between the passage of the law and its operation upon the importations of your memorialists, being indeed willing to admit that, since the bill *did pass* into a law, it was decidedly for the *interest of the country* that it should take effect as soon as possible. But they do entertain a confident trust that Congress will perceive that this circumstance bears with peculiar hardship upon your memorialists, and that they shall now have afforded them such relief as will place all parties affected by the act in question upon that equal footing which they cannot doubt was the intention of its framers, and which the manifest propriety of the case appears to your memorialists to require.

Your memorialists trust that they will not now be told that the increase of duties, so far as relates to them, was nothing more than an increase of price, which must necessarily have been paid by the consumer. They are aware that by some this was confidently predicted as a necessary consequence, flowing from a general and undeniable maxim of public economy. Your memorialists, however, are constrained to say that, so far as *they* are concerned, they have found this doctrine a miserable fallacy, nothing indeed being more notorious than that, with some insignificant exceptions, the prices of all those goods affected by such increase were never more ruinously low than subsequent to the passage of the law.

A bill for the relief of your memorialists, and of the merchants in New York similarly situated, was passed by the Senate at a former session of Congress, but not acted upon by the other branch of the National Legislature, the all-absorbing subject of the tariff engrossing the time of that body after the bill referred to was received from the Senate. But this agitating topic having been now satisfactorily adjusted, your memorialists trust that their claim, again presented to the notice of Congress, under the charge of an agent selected with great unanimity by the merchants of our several cities interested, will meet that attention which its justice merits ; and that they shall now have restored to them, without further delay, property which has been so long, and, as they think, so unjustly, withheld from them. All which is respectfully submitted.

John Taylor & Sons

James Heard

Fish, Grinnell, & Co.

Withers & Heard

Samuel Hicks & Sons

I. Phillips Phoenix

Robert Smith

Frederick Gebhard

P. & J. S. Crary & Co.

Peter Remsen

Brown, Brothers, & Co.

Ogden, Ferguson, & Co.

Goodhue & Co.

Thomas H. Leggett & Co.

Andrews, Thompson, & Co.

David Hadden

Boorman & Johnston

T. Sherman

Spoffard & Tileston

De Forest & Son

Hussey & Mackay

Benjamin De Forest & Co.

Anthony Chardon

In behalf of the New York claimants.



